Q&P

1908

(Sep ; Re

Previous references.

B. marks, 8551-3. S.R. 1907
R7. 208 qq 2-3.

File No. 20-08

Serial Nos. 1-2

3

Later references.

~~SR. 171-09 85.~~
SR. 171-09 : 85 1-2.
SR. 20-13. 81-3 B. Ang 13

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1-2

Part B. for August, 1908.

SUBJECT.

Amendments to the methylated spirit rules.

1) From the Excise Comm^r No. 7768 & 16/7/08
Submits for approval a draft notification embodying certain amendments to the methylated spirits rules published under Govt. notn. no. 7847 27 — S.R. 130-07 & 21/3/08

2) To the Excise Comm^r ; the Comptroller & the Deputy Comm^r's of Districts.
No. 7954-63 & 20.8.08
Approves of the draft notification and forwards it to the Compiler Indian Gazette for publication

G. R. S. 58

G.R.S.11] 1908.

GENERAL AND REVENUE SECRETARIAT

(882)

NOTES.

File No. 20-08

FILE HEADING.

amendments to methylated spirits rules.

From The Excise Comm

No. 776 Dated 16/7/08 Received 18/7/08

Diary No. 269 | Enclos. 1 | Spare Copies | Serial No. 1

BRIEF ABSTRACT OF LETTER.

submits for appl a draft note in embody in certain amendments to the Methylated Spirits rules published under Govt. Notn. no 4477-SM 30-07-29 21/3/08

NOTES AND ORDERS.

The letter under reference explains the necessity for the revision of the rules issued only 4 months ago.

W A copy of the rules of March

NOTES—First sheet

GPB—30,000—3-4-07.

G. R. S. 12]
General and Revenue Secretariat.

File No. 20 of 1908

Serial No.

recording therein the amendments proposed by the Excise Comp.

The amendments proposed seem necessary & may be approved

Sd/ with a draft accordingly

Secy
27/7/8
mnk

Secy
21/7/08

Dewan Secy (I/C Commerce)

mnk
22-7-8

7594
22-7-08

1. Draft approved.

2. As it is desirable to have a Reprint of the Rules as they would stand after the above amendments are made, I have made a few pencil alterations which I trust will be found correct.

Submitted

9938
21-7-08

Sd/ approved

J. M. L.

10.8

The Secy. to Govt. the Comptr. & the Secy. to Govt. of Mys. [illegible] H. 9547-63 after 20.8.08 Approved of the draft Notification & forward it to the Compiler, Mysore Gazette, for publication.

Note—Contn sheet.

GPB—50 000—17-3-07

No. 776 OFFICE OF THE EXCISE COMMISSIONER IN MYSORE.

with enclosure. From DATED BANGALORE, 16th July 1908.

.....M. Narain Rao Esquire.,.....

Offg. *Excise Commissioner in Mysore.*

To

K. S. Chandrasekhara Aiyar Esquire., B. A. B. L.,

Secretary to the Government of His Highness the Maharaja of Mysore,

General and Revenue Departments.

Sir,

I have the honor to state that the Kolar Gold Mining companies have been in the habit of importing Caoutchoucined spirit through their agents Messrs. Best and Co, of Madras, Under section 6 of the Mysore Excise Regulation, V of 1901, as amended by Regulation, V of 1904, no liquor or intoxicating drug can be imported into Mysore without the permission of the Deputy-Commis-sioner under the sanction of Government. The Methylated Spirit Rules published under Government Notification No. Fl 4724/S.R 130-07-2 dated 21st. March 1908, do not provide for the import of the spirit nor for possession without a license of more than one gallon. It is reported that the spirit is required by the Mining Companies for exclusive use in their laboratories and solely for in-dustrial purposes. In these circumstances it has become necessar (1) to permit the import of the spirit on payment of an ad valore duty of 5 per cent on the price of the spirit and (2) to legalise by a license the possession of more than one gallon of the spirit

2. When the Methylated Spirit Rules were submitted for the approval of Government, the import in large quantities of Methyla-ted spirit by the Mining Companies on the Kolar Gold Fields was not known; hence no provision applicable to such cases was made in the rules. I have now, therefore, appended for the approval of Government and publication in the Gazette a notification amending the one published on the 21st. March 1908. Rule 3a provides for the import of Methylated spirit and for the levy of a duty therec

thereon. Rule 4a prescribes the form of the license for possessio of more than one gallon. The additions made to the present rule 4 were intended to be issued departmentally but since an amendment has become necessary, this opportunity has been taken to slightly alter the rule itself.

3. In the case of Methylated spirit, the cost of carriage at the rate paid to the Government Arrack carrying contractors will have to be recovered from the licensees as otherwise Government would incur loss. The ad valorem duty comes to 0-1-9 per gallon while the present rate per gallon of cost of carriage is 0-2-9 to moffusil depots and 0-0-5 to the Bangalore Depot. If the cost of carriage was not recovered, Government would be losing 0-1-0 on every gallon supplied from the muffusil depot and would be gettin only 0-1-4 on every gallon supplied from the Bangalore City Bonde Depot. The instruction about the recovery of the cost of carriage was also intended to be issued departmentally and is now included in the rules themselves. This fact accounts for the changes propo -ed in the present rules 4 and 5 and in condition 2 of the licens for the sale of Methylated Spirit. In the conditions of the ----- license M.S.-1a, for possession and use of Methylated spirit by Chemists and others, provision is made for obtaining the supply both locally and by import. A chellan for the payment of money into a Taluk Treasury on account of Methylated spirit has been prescribed. Forms M. S. -2a and M. S. -3a call for no remarks.

4. As the matter is urgent, I request you to obtain early orders of Government on the proposals herein submitted.

I have the honor to be,

Sir,

Your most obedient Servant,

Offg. Excise Commissioner.

G.R.S. 28]

File No. 20-08

Serial No. 2

Diary No. of letter replied to 269

Proceedings of the Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE SECRETARIAT.

(SM)

, *the* 190

Date of issue 20 August/08

Signed by M Venkatachar

READ— Letter no 776 dt 16/7/08 from the Excise Commr Mysore forwarding & submitting for orders a draft Rule embodying certain amendments to the Notified dated 9th Oct 98 prescribed under Govt Notn. No. 427-SM 130-07-2 dt 21/3/08 (Encl in extenso)

Order thereon No H 954-63 dt 20-8-08

over

SUBJECT

The draft Notn. prepared with the above is approved & forwarded to the Controller, Mysore Gazette for publication.

2nd draft Secret.
To The Chief Secy. 22.7.8
The Controller
The Law Commr of India

(Here insert the Notn
No of)

2nd

Note to typist —
Please type 3 copies of the order & 4 copies of this
Secret
17

8/8/1908

No Rl 964

Legal Rec. Secretariat 5
Bangalore Dr

S.R 20-08-3

Dr 29th August 08

NOTIFICATION. No.

Part III 2342/35

In exercise of the powers conferred by Section 2, Act XVI of 1863, as applied to Mysore by Regulation II of 1885, and -- Sections 13 and 15 of the Mysore Excise Regulation V of 1901, in that regard, and in exercise of all other powers enabling them in this behalf, the Government of His Highness the Maharaja of Mysore are pleased to make the following amendments to the Methylated Spirit Rules published under Government Notification No.Fl.4727/S.R.130-07-2, dated 21st March 1908 and these amendments will come into force at once :-

1. Insert the following as Rules 3a and 4a:-

"3a. Methylated Spirit may be imported by holders of M. S.-1a licenses on payment to the Mysore State of a duty of 5 per cent ad valorem and on obtaining from the Deputy Commissioner of the District concerned a permit in form M.S.-2a to be had on application in form M.S.-3a. "

"4a. Chemists and others requiring caoutchoucined spirit for use in their business, but not for sale, will be given special licenses (M.S.-1a) on application, supported by evidence as to their requirements, through the Deputy Commissioner of the District in which they carry on their business, to the Excise Commissioner. "

2. Insert the words " by Deputy Commissioners " after the words " issued " in line 1 of rule 4. Also insert the following sentence after the first sentence in the same rule

" All such applications should be forwarded to the Excise Commissioner through the Deputy Commissioner of the District in which the applicant wishes to hold his license. "

The amended rule will be as follows:-

"4. Licenses (M.S.-1) for the sale of Methylated spirits will be issued by Deputy Commissioners free of fee to respectable applicants on their showing that they have a legitimate demand for such spirit.

All

2 6

All such applications should be forwarded to the -- Excise Commissioner through the Deputy Commissioner of the District in which the applicant wishes to hold his license. But the issue of licenses to persons -- licensed to sell liquor for consumption on the premises is prohibited. "

3. Insert after the words " The holders of (M.S.-1) " in Rule 5 the words " and M.S.-1a." After the word "price" in line 2 put a comma and add the words " cost of carriage. "

4. Substitute the following for condition 2 of the ---- license for the sale of Methylated Spirit:-

" 2. Methylated Spirits may be obtained from the Bonded Depot, on payment of the reduced duty at 5 per cent ad valorem, and price and cost of carriage at such rate as may be fixed by the Manufacturers and Government respectively, into a Taluk Treasury on the prescribed chellan (M.S.-6) and on production of a written -- permission from the Deputy Commissioner of the ---- District in which the shop is located. All applications for such permission must be in prescribed -- form. ~~of application~~ Books of form of application may be had on payment of their cost price. "

Thus amended and renumbered the Rules will read as follows and should be cited accordingly in any proceedings or Process issued on the subject :—

(Here enter

amendments proposed (black ink) and those proposed by the Excise Comm^r in his letter no. 77/08 to Govt (S.C.) in Govt no 20 of 08.

3(a) Methylated Spirit may be imported by holders of M.S.—1a licenses on payment to the Mysore State of a duty of 5 p.c ad valorem and on obtaining from the Comm^r of the Dist concerned a permit in form M.S.—3c to be had on application in form M.S.—3c.

~~NOTIFICATION.~~

~~*No. Fl. 4727—S. R.* 130-07-2, *dated 21st March* 1908.~~

Whereas it has been found necessary to take steps to control the preparation, possession and sale of Methylated spirits in the Mysore State, the following rules have been framed by the Government of His Highness the Maharaja of Mysore under Section 2, Act XVI of 1863, as applied to Mysore by Regulation, II of 1885, and Sections 13 and 15 of the Mysore Excise Regulation, V of 1901, in that regard, in supersession of those contained in Notification No. 12981—R. E. 208-92, dated 27th January 1893. They will come into force from and after 1st April 1908:—

1. Methylated spirit is spirit rendered effectually and permanently unfit for human consumption by the admixture of caoutchoucine or in special cases of wood-naptha.

2. It is liable to duty of 5 per cent *ad valorem*, the value to be fixed by the Excise Commissioner subject to revision by Government. The manufacturers should declare the sale price of the spirit for the purpose of calculating the duty.

3. It may be manufactured at the Government Central Distillery at Bangalore, provided:—

   (1) that the caoutchoucine to be mixed with the spirit must be first tested and approved by the Chemical Examiner to Government,

   (2) that it must be kept under lock and key by, and used under the supervision of, the Distillery Officer,

   (3) that it must be used in the proportion of one part by volume of caoutchoucine to 99 parts by volume of the spirit, and

   (4) that the spirit shall not be of less strength than 30 per cent over-proof.

   Similar conditions apply to the use of wood-naptha in the special cases where its use is permitted by the Excise Commissioner in Mysore, with this difference, that one part by volume crude wood-naptha shall be mixed with nine parts of spirits and that the use of wood-naptha in a highly purified condition will not be permitted.

3(a) 4. Licenses (M. S.—1.) for the sale of Methylated spirits will be issued free of fee to respectable applicants on their showing that they have a legitimate demand for such spirit. But the issue of licenses to persons licensed to sell liquor for consumption on the premises is prohibited.

4(a) 5. The holders of (M. S.—1) licenses may obtain their supplies of spirit from the Bonded Depot on payment of the price and duty to the Taluk Treasury and on production of a written permission (M. S.—2.) from the Deputy Commissioner of the district in which the shop is located. Books of forms of application for such permission (M. S.—3.) will be supplied to them.

6. For the issue of Methylated spirits from the Distillery to Bonded Depots the rules applicable to arrack and other country spirits shall apply *mutatis mutandis*.

7. No issue of more than 100 gallons of Methylated spirit at a time to any license holder is permitted.

4(c) Chemists & others requiring caoutchoucined Spirit for use in their business but not for sale will require Special licenses (M.S.—1c) on application, subject to inspection as to their requirements through the Comm^r of the Dist in which they carry on their business & to the Govt.

8. Unlicensed persons are prohibited from selling Methylated spirit and from possessing more than one gallon at a time. This limit is fixed under Section 13 of the Excise Regulation, V of 1901. Breach of this rule will subject the offender to the penalties prescribed in the Regulation.

9. Materials intended for use in the methylation of spirits must be delivered by the manufacturers into the charge of the Distillery Officer who will take a sample from each separate cask or parcel thereof and forward the same to the Excise Commissioner in Mysore for transmission to the Chemical Examiner, and will secure the bulk under a lock in a separate secure room or godown to be provided by the distiller. No portion of such bulk shall be used for the purpose of methylation or be transferred to the warehouse until the receipt of the Chemical Examiner's report. On the receipt thereof, if it be to the effect that the materials are not suitable for use in methylation, the officer shall deliver the same to the manufacturers who shall be bound forthwith to remove the same from the premises and not bring them back again. If, however, the Chemical Examiner's report is to the effect that the materials are suitable for use in methylation, the officer will cause them to be removed into and to be secured in the Distillery Warehouse, and at the same time enter them in the register (M. S.—4).

10. A register in the form (M. S.—4.) shall be maintained at the Government Central Distillery at Bangalore.

Form M. S.—1.

License for the sale of Methylated Spirits.

I,.....Deputy Commissioner of....., under the provisions of the Mysore Excise Regulation No. V of 1901, hereby license you ..... to sell Methylated spirits at your shop at ..... subject to the following conditions and stipulations to be observed by you, the said

Conditions.

---

1. This license extends only to the sale of Methylated spirit, which means spirit which has been rendered effectually and permanently unfit for human consumption by the admixture of caoutchoucine in accordance with the rules prescribed on the subject.

2. Methylated spirits may be obtained from the Bonded Depot, on payment of the reduced duty at 5 per cent *ad valorem*, and price at such rate as may be fixed by the manufacturers into the Taluk Treasury on the prescribed challan and on production of a written permission from the Deputy Commissioner of the district in which the shop is located. All applications for such permission must be in a prescribed form. Books of forms of application may be had on payment of their cost price.

3. No more than one gallon of Methylated spirits shall be sold at any one time to any one person.

4. The shop for which this license is granted shall not be kept open between the hours of 9 P.M. and 6 A.M. except with the permission of the Deputy Commissioner.

5. The shop shall not be located in the same building with a foreign liquor tavern, refreshment room, hotel, arrack, or toddy, or other shop for sale of intoxicating liquor for consumption on the premises.

6. This license shall be hung up in a conspicuous place in the shop.

7. The privilege of vend of Methylated spirits shall not be sold, transferred or sub-rented except with the permission of the Excise Commissioner.

8. A correct account shall be kept of the daily transactions under this license in the following form. Such account and the stock of the spirit shall be produced immediately on demand for inspection by any Excise Officer of not lower rank than Assistant Inspector :— M.S—5.

Date	Opening balance		Quantity received		Source of supply	Total quantity in hand and received		Quantity sold (each transaction)		Name of purchaser	Address of purchaser	Total quantity sold each day		Remarks
1	2		3		4	5		6		7	8	9		10
	Gls.	Qt. B.	Gls.	Qt. B.		Gls.	Qt. B.	Gls.	Qt. B.			Gls.	Qt. B.	

9. An inspection note-book shall also be maintained intact with the pages numbered consecutively, so that officers inspecting the shop may enter their remarks therein. The note-book shall be handed over to the Range Inspector or any officer authorized by him to receive it at any time on a receipt being given therefor.

10. In case of breach of any of the conditions of this license, it shall be competent to the Deputy Commissioner to impose a fine not exceeding Rs. 10 for every such breach of such conditions or to cancel the license forthwith.

11. The imposition of a fine or cancellation of this license under the foregoing conditions shall not be held to prevent the holder of the license from being prosecuted under the Mysore Excise Regulation No. V of 1901.

12. This license shall also be revocable by the Deputy Commissioner, with the sanction of the Excise Commissioner, for any other cause or giving fifteen days' notice of such revocation.

Dated

Deputy Commissioner,
District.

COUNTERPART AGREEMENT.

Having been authorized by the Deputy Commissioner of the District of..... to sell Methylated spirit at.....in the town of....., from the 1st day of July 190 , to the 30th day of June 190 . I, son of....., residing at .....do for myself, my heirs, my legal representatives and assigns hereby agree with the said Deputy Commissioner that I will well and truly observe and perform the conditions and stipulations contained in the license No. , dated the..... day of 190 , issued to me by the said Deputy Commissioner.

Dated the day of 190 .

Signature.

Note overleaf Heere Verich M.S. 1a

Form M. S.—2.

Permit for Transport of Methylated spirits to be granted to Licensed Vendors.

COUNTERFOIL.

No.

Date of application

Name of applicant

Address in full

Quantity to be transported

Name of the Bonded Depôt

Date

Initials.

No.

Dated 190 .

Licensed vendor at.....is hereby permitted to transport.....gallons of Methylated spirits from the Bonded Depôt at..... to his licensed shop at.....

The permit shall be carried with the consignment of the spirit, the transport of which it is intended to cover and is current for.....days.

Deputy Commissioner.

Note to Peon. Hence peon Form M. S. 2a.

Form M. S.—3.

Application for permit for Transport of Methylated spirits granted to Licensed Vendors.

No. Dated 190 .

To

The Deputy Commissioner of.....

Sir,

Please permit me to transport.....gallons of spirit rendered effectually and permanently unfit for human consumption by the admixture of caoutchoucine from the Bonded Depôt at.....I herewith enclose Treasury receipt No.....dated..... for Rs. , being the duty ~~and~~ price on the aforesaid quantity.

Licensed Vendor.....

Address in full.....

Note to Peon. Hence peon Form M. S. 3a.

Form M. S.—4.

Register of Methylation in the.....Distillery.

Date	Methylation materials						Spirits methylated			Remarks (Here enter whence materials received, number and date of Chemical Examiner's report, authority for Methylation, etc).
	Description	Unit	In hand	Received	Total in hand and received	Used	Vat No.	Quantity	Strength	
1	2	3	4	5	6	7	8	9	10	11

By Order,

C. S. BALASUNDARAM IYER,

Offg. Secy. to Govt., Gen. & Rev. Depts.

Note to Peon. Hence peon Form M. S. 4.

5- 19

F O R M M. S.- 1a.

License for possession and use of Methylated Spirit~~d~~ by Chemists and others.

I, ..., Deputy Commissioner of the District of ....., hereby license you....., residing at..... ....., to possess spirit spoiled with caoutchoucine for use in ....., during the year ending 30th June 190 , ~~d~~ subject to the following conditions and stipulations to be --- observed by you, the said.....:-

C O N D I T I O N S .

1. This license extends only to the possession and use, and not to sale, of caoutchoucined spirit, which means spirit rendered effectually and permanently unfit for human consumption by the admixture of caoutchoucine in accordance with the rules prescribed on the subject.

2. The spirit may be obtained from a Bonded Depot, on payment of the reduced duty at 5 per cent ad valorem, and cost of carriage and price at such rate as may be fixed by Government and the Manufacturers respectively into a Taluk Treasury on the prescribed chellan and on production of a written permission- M.S.-2.- from the Deputy Commissioner of the District concerned. All applications for such permission must be in a prescribed form. Books of forms of application may be had on payment of their cost price.

3. The spirit may also be obtained by import on payment to the Mysore State of a duty of 5 per cent ad valorem and on obtaining from the Deputy Commissioner of the District concerned a permit in form M.S.-2a. to be had on application in form -- M.S.-3a.

4. The spirit thus obtained shall be kept only in the place of business and shall not be sold or utilized otherwise than for the purpose of the business for which the license is granted; nor shall it be transferred to any other person.

6

5. The premises for which this license is granted shall be open to inspection by any officer of the Excise Department not below the rank of an Inspector; and the Inspector shall be furnished with such information regarding the quantity of the spirit used in the business as may be required by him.

6. A correct account shall be kept of the daily transactions under this license in the following form. Such account, together with the license, permits and the stock of spirit -- shall be produced immediately on demand for inspection by any Excise Officer of not lower in rank than an Inspector:-

F O R M M.S.-5a.

Date	Opening balance		Quantity received		Source of supply.	Total quantity in hand and received.		Quantiy used.		Remarks
1	2		3		4	5		6		
	Gal.	Qt. B.	Gal.	Qt. B.		Gal.	Qt. B.	Gal.	Qt. B.	

7. An inspection note-book shall also be maintained -- intact with the pages numbered consecutively so that officers inspecting the premises may enter their remarks therein. The note-book shall be handed over to the Inspector of the Range or any Officer authorised by him to receive it at any time on a receipt being given therefor.

8. In case of breach of any of the conditions of this license, it shall be competent to the Deputy Commissioner to impose a fine not exceeding Rs.10/- for every breach of such conditions, or to cancel the license forthwith.

9. The imposition of a fine or cancellation of this -- license under the foregoing condition shall not be held to -- prevent the holder of the license from being prosecuted under the

the Mysore Excise Regulation, V of 1901, or Act XVI of 1863, as applied to Mysore by Regulation II of 1885.

10. The license shall also be revocable by the Deputy Commissioner with the previous sanction of the Excise Commissioner for any other cause on giving fifteen days' notice of such revocation.

Dated the .....day of .....190 .

Deputy Commissioner.

8 Form

Counterfoil.

No.

Date of application.

Name of applicant.

Address in full.

Quantity to be imported.

Name of the Custom-house or other place from which the spirit is imported.

Period of currency.

Date.

Initials.

N.B. This form shall be in triplicate, the original to be issued to the licensee, the duplicate forwarded to the Inspector of the Range and the counterfoil retained in the Deputy Commissioner's Office.

2. The Range Inspector shall verify the consignment and after noting the certificate of verification on the duplicate permit shall return the same to the Deputy Commissioner's office where it should be pasted to the counterfoil.

M. S.-2a.

22

No.

Dated .....190 .

.....Chemist, ...etc, at.....

....., is hereby permitted to import / transport .....

gallons of Methylated Spirit from the custom-house or other plac / Bonded Depot

at .....to his place of business at.....

The permit shall be carried with the consignment of the spirit, the transport of which it is intended to cover and is current for .....days from the date of the issue of the consignment.

Deputy Commissioner.

The consignment was issued on .....

Custom-House Officer or other person.

.....Depot-Keeper.

9

F O R M . M. S.-3a.

Application for permit for import / transport of Methylated Spirit granted to licensed Chemists or others.

No. Dated 190

To

The Deputy Commissioner of .....

Sir,

Please permit me to import / transport ..... gallons of Methylated Spirit rendered effectually and permanently unfit for human consumption from the Custom-House or other place / Bonded Depot at ..... I herewith enclose Treasury receipt No..... dated .....for Rs....., being the duty / duty, price and cost of carriage. on the aforesaid quantity.

Licensed Chemist or other person.

Address in full .....

Form - M.

Chellan for the payment of
of Methyla

No.

To

The Treasury Officer .....

Sir,

Please receive the sum of Rs....., as detailed be-

low on account of .....gallons of Methylated Spirit to be

purchased at
~~imported~~ by me ~~from~~ .....under the license No.....

for the shop at ..... held by me:-

	Rs.--as---P.
Duty on .....gallons at .....per gallon....	
Cost of carriage at .....per gallon....	
Price including bottling charges at..... per gallon.....	

Total.....	---

Date .....

Signature.....
License-holder.

N.B. This chellan shall be in triplicate , the original to accompany the " Daily Cash " account to the District Treasury the duplicate to be delivered to the licensee and the counterfoil retained in the Taluk Office.

:. — 6

roney into a Taluq Treasury on account
ted Spirit.

A.

No.

Dated .....

Received from ..... the sum of Rs .....,

as detailed below, on account of .....gallons of Methylated
spirit to be purchased / imported by him from the Bonded Depot / Custom-House or other place.
at ..... for his Shop or other place
of business under the license No.....

	Rs.	as.	p.
Duty on .....gallons at ..... per gallon			
Cost of carriage at .....per gallon			
Price including ~~charge~~ bottling charges at... .....per gallon.....			
Total.....			

Sanctioned
Which with these issues
& empty spare copies

20-8-85

Officer in charge of Treasury.

Shroff's signature.

Nagadi Gumasta.

Proposal
Corrected issued
5 issues on 21/8/85

By order
M Chandrasekhara
Secy to Govt

To the Controller, Mysore Gazette for publication
in 3 successive issues of the Gazette in front III with
a request to send 55 copies to C.R.S. (Retd) & as many copies to

Comptd
RD
18/7

1908-09

GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

FINANCIAL
(SEPARATE REVENUE)

PROCEEDINGS

Dated 20th August 1908

No. Fl. 954-63
S. R. 20-08-2

Approving of a draft notification embodying certain amendments to the Methylated Spirits Rules issued under Government Notification No. 4727—S. R. 130-07-2, dated 21st March 1908.

GPB—5-9-08—200

Proceedings of the Government of His Highness the Maharaja of Mysore;

READ—

Letter No. 776, dated 16th July 1908, from the Excise Commissioner in Mysore, submitting for approval a draft notification embodying certain amendments to the Methylated Spirits Rules issued under Government Notification No. 4727—S. R. 130-07-2, dated 21st March 1908.

I have the honour to state that the Kolar Gold Mining Companies have been in the habit of importing Caoutchoucined spirit through their agents, Messrs. Best and Company of Madras. Under Section 6 of the Mysore Excise Regulation, V of 1901, as amended by Regulation, V of 1904, no liquor or intoxicating drug can be imported into Mysore without the permission of the Deputy Commissioner under the sanction of Government. The Methylated Spirits Rules published under Government Notification No. Fl. 4727—S. R. 130-07-2, dated 21st March 1908, do not provide for the import of the spirit nor for possession without a license of more than one gallon. It is reported that the spirit is required by the Mining Companies for exclusive use in their laboratories and solely for industrial purposes. In these circumstances, it has become necessary (1) to permit the import of the spirit on payment of an *ad valorem* duty of 5 per cent on the price of the spirit and (2) to legalise by a license the possession of more than one gallon of the spirit.

2. When the Methylated Spirits Rules were submitted for the approval of Government, the import in large quantities of Methylated Spirit by the Mining Companies on the Kolar Gold Fields was not known; hence no provision applicable to such cases was made in the rules. I have now, therefore, appended for the approval of Government and publication in the Gazette a notification amending the one published on the 21st March 1908. Rule 3 (a) provides for the import of Methylated Spirit and for the levy of a duty thereon. Rule 4 (a) prescribes the form of the license for possession of more than one gallon. The additions made to the present Rule 4 were intended to be issued departmentally, but since an amendment has become necessary, this opportunity has been taken to slightly alter the rule itself.

3. In the case of Methylated Spirit, the cost of carriage, at the rate paid to the Government arrack carrying contractors, will have to be recovered from the licensees, as otherwise Government would incur loss. The *ad valorem* duty comes to 0-1-9 per gallon while the present rate per gallon of cost of carriage is 0-2-9 to moffusil depôts and 0-0-5 to the Bangalore Depôt. If the cost of carriage was not recovered, Government would be losing 0-1-0 on every gallon supplied from the moffusil depôt and would be getting only 0-1-4 on every gallon supplied from the Bangalore City Bonded Depôt. The instruction about the recovery of the cost of carriage was also intended to be issued departmentally and is now included in the rules themselves. This fact accounts for the changes proposed in the present Rules 4 and 5 and in condition 2 of the license for the sale of Methylated Spirit. In the conditions of the license M. S.-1 (a) for possession and use of Methylated Spirit by Chemists and others, provision is made for obtaining the supply both locally and by import. A chellan for the payment of money into a Taluk Treasury on account of Methylated Spirit has been prescribed. Forms M. S.-2 (a) and M. S.-3 (a) call for no remarks.

4. As the matter is urgent, I request you to obtain early orders of Government on the proposals herein submitted.

No. Fl. 954-63—S. R. 20-08-2, DATED BANGALORE, 20TH AUGUST 1908.

ORDER THEREON.—The draft notification received with the above is approved and forwarded to the Compiler, *Mysore Gazette*, for publication.

K. S. CHANDRASEKHARA AIYAR,
Secy. to Govt., Gen. & Rev. Depts.

To—The Excise Commissioner in Mysore.
The Comptroller, Mysore Government.
The Deputy Commissioners of Districts.

Exd.—C. S.

Proceedings of the Government of His Highness the Maharaja of Mysore,

NOTIFICATIONS.

No. Fl. 964—*S. R.* 20-08-3, *dated 20th August* 1908.

In exercise of the powers conferred by Section 2, Act XVI of 1863, as applied to Mysore by Regulation, II of 1885, and Sections 13 and 15 of the Mysore Excise Regulation, V of 1901, in that regard, and in exercise of all other powers enabling them in this behalf, the Government of His Highness the Maharaja of Mysore are pleased to make the following amendments to the Methylated Spirit Rules published under Government Notification No. Fl. 4727—S. R. 130-07-2, dated 21st March 1908, and these amendments will come into force at once :—

1. Insert the following as Rules 3(*a*) and 4(*a*) :—

"3(*a*) Methylated Spirit may be imported by holders of M. S.—1*a* licenses on payment to the Mysore State of a duty of 5 per cent *ad valorem* and on obtaining from the Deputy Commissioner of the District concerned a permit in Form M. S.—2*a* to be had on application in Form M. S.—3*a*."

"4(*a*) Chemists and others requiring caoutchoucined spirit for use in their business, but not for sale, will be given special licenses (M. S.—1*a*) on application, supported by evidence as to their requirements, through the Deputy Commissioner of the District in which they carry on their business, to the Excise Commissioner."

2. Insert the words "by Deputy Commissioners" after the word "issued" in line 1 of Rule 4. Also insert the following sentence after the first sentence in the same rule:—

"All such applications should be forwarded to the Excise Commissioner through the Deputy Commissioner of the District in which the applicant wishes to hold his license."

3. Insert after the words "the holders of (M. S.—1)" in Rule 5 the words "and M. S.—1*a*." After the word "price" in line 2 put a comma and *add* the words "cost of carriage."

4. Substitute the following for condition 2 of the license for the sale of Methylated Spirit :—

"2. Methylated Spirits may be obtained from the Bonded Depot, on payment of the reduced duty at 5 per cent *ad valorem*, and price and cost of carriage at such rate as may be fixed by the manufacturers and Government respectively, into a Taluk Treasury on the prescribed chellan and on production of a written permission from the Deputy Commissioner of the District in which the shop is located. All applications for such permission must be in the prescribed form. Books of form of application may be had on payment of their cost price."

Thus amended and re-numbered the rules will read as follows and should be cited accordingly in supersession of previous notifications on the subject :—

1. Methylated Spirit is spirit rendered effectually and permanently unfit for human consumption by the admixture of caoutchoucine or in special cases of wood-naptha.

2. It is liable to duty of 5 per cent *ad valorem*, the value to be fixed by the Excise Commissioner subject to revision by Government. The manufacturers should declare the sale price of the spirit for the purpose of calculating the duty.

3. It may be manufactured at the Government Central Distillery at Bangalore, provided :—

(1) that the caoutchoucine to be mixed with the spirit must be first tested and approved by the Chemical Examiner to Government,

(2) that it must be kept under lock and key by, and used under the supervision of, the Distillery Officer,

(3) that it must be used in the proportion of one part by volume of caoutchoucine to 99 parts by volume of the spirit, and

(4) that the spirit shall not be of less strength than 30 per cent over-proof.

Similar conditions apply to the use of wood-naptha in the special cases where its use is permitted by the Excise Commissioner in Mysore, with this difference, that one part by volume crude wood-naptha shall be mixed with nine parts of spirits and that the use of wood-naptha in a highly purified condition will not be permitted.

3(*a*) Methylated Spirit may be imported by holders of M. S.—1*a* licenses on payment to the Mysore State of a duty of 5 per cent *ad valorem* and on obtaining from the Deputy Commissioner of the District concerned a permit in Form M. S.—2*a* to be had on application in Form M. S.—3*a*.

4. Licenses (M. S.—1) for the sale of Methylated Spirits will be issued by the Deputy Commissioner free of fee to respectable applicants on their showing that they have a legitimate demand for such spirit. All such applications should be forwarded to the Excise Commissioner through the Deputy Commissioner of the District in which the applicant wishes to hold his license. But the issue of licenses to persons licensed to sell liquor for consumption on the premises is prohibited.

4(*a*) Chemists and others requiring caoutchoucined spirit for use in their business, but not for sale, will be given special licenses (M. S.—1*a*) on application, supported by evidence as to their requirements, to the Excise Commissioner through the Deputy Commissioner of the District in which they carry on their business.

5. The holders of (M. S.—1. and M. S.—1*a*) licenses may obtain their supplies of spirit from the Bonded Depot on payment of the price, cost of carriage and duty to the Taluk Treasury and on production of a written permission (M. S.—2) from the Deputy Commissioner of the District in which the shop is located. Books of forms of application for such permission (M. S.—3) will be supplied to them.

6. For the issue of Methylated Spirits from the Distillery to Bonded Depots the rules applicable to arrack and other country spirits shall apply *mutatis mutandis*.

7. No issue of more than 100 gallons of Methylated Spirit at a time to any license-holder is permitted.

8. Unlicensed persons are prohibited from selling Methylated Spirit and from possessing more than one gallon at a time. This limit is fixed under Section 13 of the Excise Regulation, V of 1901. Breach of this rule will subject the offender to the penalties prescribed in the Regulation.

9. Materials intended for use in the methylation of spirits must be delivered by the manufacturers into the charge of the Distillery Officer who will take a sample from each separate cask or parcel thereof and forward the same to the Excise Commissioner in Mysore for transmission to the Chemical Examiner, and will secure the bulk under a lock in a separate secure room or godown to be provided by the distiller. No portion of such bulk shall be used for the purpose of methylation or be transferred to the Warehouse until the receipt of the Chemical Examiner's report. On the receipt thereof, if it be to the effect that the materials are not suitable for use in methylation, the officer shall deliver the same to the manufacturers who shall be bound forthwith to remove the same from the premises and not bring them back again. If, however, the Chemical Examiner's report is to the effect that the materials are suitable for use in methylation, the officer will cause them to be removed into and to be secured in the Distillery Warehouse, and at the same time enter them in the register (M. S.—4).

10. A register in the form (M. S.—4) shall be maintained at the Government Central Distillery at Bangalore.

Proceedings of the Government of His Highness the Maharaja of Mysore,

Form M. S.—1.

LICENSE FOR THE SALE OF METHYLATED SPIRITS.

I,.....Deputy Commissioner of....., under the provisions of the Mysore Excise Regulation, No. V of 1901, hereby license you..... to sell Methylated Spirits at your shop at.....subject to the following conditions and stipulations to be observed by you, the said

CONDITIONS.

1. This license extends only to the sale of Methylated Spirit, which means spirit which has been rendered effectually and permanently unfit for human consumption by the admixture of caoutchoucine in accordance with the rules prescribed on the subject.

2. Methylated Spirits may be obtained from the Bonded Depot, on payment of the reduced duty at 5 per cent *ad valorem*, and price and cost of carriage at such rate as may be fixed by the manufacturers and Government respectively, into a Taluk Treasury on the prescribed challen (M. S.—6) and on production of a written permission from the Deputy Commissioner of the District in which the shop is located. All applications for such permission must be in the prescribed form. Books of forms of application may be had on payment of their cost price.

3. No more than one gallon of Methylated Spirits shall be sold at any one time to any one person.

4. The shop for which this license is granted shall not be kept open between the hours of 9 P.M. and 6 A.M., except with the permission of the Deputy Commissioner.

5. The shop shall not be located in the same building with a foreign liquor tavern, refreshment room, hotel, arrack, or toddy, or other shop for sale of intoxicating liquor for consumption on the premises.

6. This license shall be hung up in a conspicuous place in the shop.

7. The privilege of vend of Methylated Spirits shall not be sold, transferred or sub-rented except with the permission of the Excise Commissioner.

8. A correct account shall be kept of the daily transactions under this license in the following form. Such account and the stock of the spirit shall be produced immediately on demand for inspection by any Excise Officer of not lower rank than Assistant Inspector:—

M. S.—5.

Date	Opening balance		Quantity received		Source of supply	Total quantity in hand and received		Quantity sold (each transaction)		Name of purchaser	Address of purchaser	Total quantity sold each day		Remarks.
1	2		3		4	5		6		7	8	9		10
	Gls.	Qt. B.	Gls.	Qt..		Gls.	Qt. B.	Gls.	Qt. B.			Gls.	Qt. B.	

9. An inspection note-book shall also be maintained intact with the pages numbered consecutively, so that officers inspecting the shop may enter their remarks therein. The note-book shall be handed over to the Range Inspector or any officer authorized by him to receive it at any time on a receipt being given therefor.

10. In case of breach of any of the conditions of this license, it shall be competent to the Deputy Commissioner to impose a fine not exceeding Rs. 10 for every such breach of such conditions or to cancel the license forthwith.

11. The imposition of a fine or cancellation of this license under the foregoing conditions shall not be held to prevent the holder of the license from being prosecuted under the Mysore Excise Regulation No. V of 1901.

12. This license shall also be revocable by the Deputy Commissioner, with the sanction of the Excise Commissioner, for any other cause or giving fifteen days' notice of such revocation.

Dated

Deputy Commissioner,
District.

COUNTERPART AGREEMENT.

Having been authorized by the Deputy Commissioner of the District of..... to sell Methylated Spirit at.....in the town of....., from the 1st day of July 190 , to the 30th day of June 190 . I, son of....., residing at .....do for myself, my heirs, my legal representatives and assigns hereby agree with the said Deputy Commissioner that I will well and truly observe and perform the conditions and stipulations contained in the license No. , dated the..... day of 190 , issued to me by the said Deputy Commissioner.

Dated the.....day of.....190 .

Signature.

Form No. M. S.—1*a*.

License for possession and use of Methylated Spirit by Chemists and others.

I,..... ....., Deputy Commissioner of the District of....., hereby license you....., residing at..... ....., to possess spirit spoiled with caoutchoucine for use in....., during the year ending 30th June 190 , subject to the following conditions and stipulations to be observed by you, the said..... :—

CONDITIONS.

1. This license extends only to the possession and use, and not to sale, of caoutchoucined spirit, which means spirit rendered effectually and permanently unfit for human consumption by the admixture of caoutchoucine in accordance with the rules prescribed on the subject.

2. The spirit may be obtained from a Bonded Depot, on payment of the reduced duty at 5 per cent *ad valorem*, and cost of carriage and price at such rate as may be fixed by Government and the manufacturers respectively, into a Taluk Treasury on the prescribed chellan and on production of a written permission (M. S. 2) from the Deputy Commissioner of the District concerned. All applications for such permission must be in a prescribed form. Books of forms of application may be had on payment of their cost price.

3. The spirit may also be obtained by import on payment to the Mysore State of a duty of 5 per cent *ad valorem* and on obtaining from the Deputy Commissioner of the District concerned a permit in Form M. S.—2*a* to be had on application in Form M. S.—3*a*.

4. The spirit thus obtained shall be kept only in the place of business and shall not be sold or utilized otherwise than for the purpose of the business for which the license is granted; nor shall it be transferred to any other person.

5. The premises for which this license is granted shall be open to inspection by any officer of the Excise Department not below the rank of an Inspector; and the Inspector shall be furnished with such information regarding the quantity of the spirit used in the business as may be required by him.

6. A correct account shall be kept of the daily transactions under this license in the following form. Such account, together with the license, permits and the stock of spirit shall be produced immediately on demand for inspection by any Excise Officer of not lower in rank than an Inspector:—

Form M. S.—5*a*.

Date	Opening balance		Quantity received		Source of supply	Total quantity in hand and received		Quantity used		Remarks
1	2		3		4	5		6		7
	Gals.	Qt. B.	Gals.	Qt. B.		Gals.	Qt. B.	Gals.	Qt. B.	

7. An inspection note-book shall also be maintained intact with the pages numbered consecutively so that officers inspecting the premises may enter their remarks therein. The note-book shall be handed over to the Inspector of the Range or any officer authorized by him to receive it at any time on a receipt being given therefor.

8. In case of breach of any of the conditions of this license, it shall be competent to the Deputy Commissioner to impose a fine not exceeding Rs. 10 for every breach of such conditions, or to cancel the license forthwith.

9. The imposition of a fine or cancellation of this license under the foregoing condition shall not be held to prevent the holder of the license from being prosecuted under the Mysore Excise Regulation, V of 1901, or Act XVI of 1863, as applied to Mysore by Regulation, II of 1885.

10. This license shall also be revocable by the Deputy Commissioner with the previous sanction of the Excise Commissioner for any other cause on giving fifteen days' notice of such revocation.

Dated the.....day of.....190 .

Deputy Commissioner.

Form M. S.—2.

Permit for Transport of Methylated Spirits to be granted to Licensed Vendors.

COUNTERFOIL.

No.

Date of application.

Name of applicant

Address in full

Quantity to be transported

Name of the Bonded Depôt

Date

Initials.

No.

Dated 190 .

Licensed vendor at.....is hereby permitted to transport.....gallons of Methylated Spirits from the Bonded Depôt at.....to his licensed shop at.....

The permit shall be carried with the consignment of the spirit, the transport of which it is intended to cover and is current for.....days.

Deputy Commissioner.

Form M. S.—2*a*.

COUNTERFOIL.

No.

Date of application

Name of applicant

Address in full

Quantity to be imported

Name of the Custom-house or other place from which the spirit is imported.

Period of currency

Date

Initials.

No.

Dated.....190

.....Chemist,..... .....etc., at ....., is hereby permitted to $\frac{\text{import}}{\text{transport}}$ ..... gallons of Methylated Spirit from the $\frac{\text{Custom-house or other place}}{\text{Bonded Depôt}}$ at..... .....to his place of business at.....

The permit shall be carried with the consignment of the spirit, the transport of which it is intended to cover and is current for..... days from the date of the issue of the consignment.

Deputy Commissioner.

The consignment was issued on.....

$\frac{\text{Custom-house officer or other person.}}{\text{Depot-keeper.}}$

N. B.—This form shall be in triplicate; the original to be issued to the licensee, the duplicate forwarded to the Inspector of the Range and the counterfoil retained in the Deputy Commissioner's Office.

2. The Range Inspector shall verify the consignment and after noting the certificate of verification on the duplicate permit shall return the same to the Deputy Commissioner's office, where it should be pasted to the counterfoil.

Form M. S.—3.

Application for permit for transport of Methylated Spirits granted to Licensed Vendors.

No. Dated 190 .

To

The Deputy Commissioner of.....

Sir,

Please permit me to transport.....gallons of spirit rendered effectually and permanently unfit for human consumption by the admixture of caoutchoucine from the Bonded Depôt at.....I herewith enclose Treasury receipt No.....dated..... for Rs. , being the duty, price and cost of carriage on the aforesaid quantity.

Licensed Vendor.....

Address in full.....

Form M. S.—3*a*.

Application for permit for $\frac{\text{import}}{\text{transport}}$ of Methylated Spirit granted to licensed Chemists or others.

No. Dated.....190 .

To

The Deputy Commissioner of..... .....

Sir,

Please permit me to $\frac{\text{import}}{\text{transport}}$..... .....gallons of Methylated Spirit ren-

dered effectually and permanently unfit for human consumption from the Custom-house or other place / Bonded Depot at .....I herewith enclose Treasury receipt No.....dated.....for Rs....., being the duty / duty, price and cost of carriage on the aforesaid quantity.

Licensed Chemist or other person,
Address in full.....

Form M. S.—4.

Register of Methylation in the.....Distillery.

Date	Methylation materials						Spirits Methylated			Remarks (Here enter whence materials received, number and date of Chemical Examiner's report, authority for Methylation, etc.)
	Description	Unit	In hand	Received	Total in hand and received	Used	Vat No.	Quantity	Strength	
1	2	3	4	5	6	7	8	9	10	11

Form M. S.—6.

Chellan for the payment of money into a Taluk Treasury on account of Methylated Spirit.

No.

To

The Treasury officer.....

Sir,

Please receive the sum of Rs..... as detailed below on account of..... gallons of Methylated Spirit to be purchased / imported by me at / from ..... under the license No.....for the shop at.....held by me :—

	Rs.	a.	p.
Duty on.....gallons at..... .....per gallon.....			
Cost of carriage at..... per gallon.....			
Price including bottling charges at .....per gallon.			
Total			

Date.....

Signature.....

License-holder.

A

No.

Dated.....

Received from.....the sum of Rs....., as detailed below, on account of.....gallons of Methylated Spirit to be purchased / imported by him from the Bonded Depot / Custom-house or other place at..... for his shop or other place of business under the license No.....

	Rs.	a.	p.
Duty on.....gallons at..... per gallon.....			
Cost of carriage at..... per gallon.....			
Price including bottling charges at..... per gallon.....			
Total			

Officer in charge of Treasury.

Shroff's signature.

Nagadi Gumasta.

N. B.—This chellan shall be in triplicate, the original to accompany the "Daily Cash" account to the District Treasury, the duplicate to be delivered to the licensee and the counterfoil retained in the Taluk Office.

By Order,

K. S. CHANDRASEKHARA AIYAR,
Secy. to Govt., Gen. & Rev. Depts.